

## PERFINS ON EGYPTIAN TAX STAMPS

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Our knowledge of Egyptian Tax stamps comes from the stamps themselves, documents bearing them and about them, unpublished notes and correspondence, and occasionally from books and philatelic articles.

During the last couple of years, whilst studying Egyptian perfins, I have any part of documents, invoices, receipts and insurance policies franked with punctured stamps. Recently during my summer vacation I found time to study and arrange them **in** order, trying to make a small reference collection.


Most of the punctured tax stamps franked on invoices, receipts and documents are on the first, second and third Egyptian Tax issues (1939-49; 1957-58; 1959-61) inscribed in Arabic "DAMGHA MASRIYA" (Egyptian Tax) in the centre of the small values and at the top of large values. The first issue was printed by the Survey Dept. of Egypt, 13 x 13/4. The second and third issues are with different watermarks. The used stamps are 5 mills violet, 10 mills brown, 30 mills deep green and 50 mills ultramarine. I also found **a** couple of punctured stamps on the 1938 "Minister de Finances" issue - 50 mills deep blue.

The earliest user of punctured tax stamps on their receipts and bank statements was **Credit Lyonnais Cairo Branch.(Fig.1)**. Until now the recorded dates are 1947-1958. Values are 5 mills, 10 mills, 50mills + 50 mills (1938)

The second company to use their perfined stamps on their invoices was **Societe Anonyme du Behera (Fig.2)**. After checking 6 invoices all dates are around 1950-52 with used values 30 mills.

The third company is **The Shell Company of Egypt Ltd (Fig 3)**. Most of the used stamps are on receipts bearing 5 mills and 10 mills used during the period of 14 years, 1947-61.

The fourth is lately discovered **Al Chark Assurance (Fig.4)** famous Egyptian Insurance Company (Est. 1931).Most of the used values are 50 mills stamps and used during 1957 only on Insurance Policies.



# H. WALDENMAIER

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